IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX REFERENCE NO. 106 OF 1998

The Commissioner of Wealth Tax .... Appellant
Bombay

Vs.

Shri Hiralal A. Shah .... Respondent

Mr. Vimal Gupta & Mr. P.S. Sahadevan for Appellant.
Ms. Asifa Khan for Respondent.

CORAM : F.I. REBELLO, &
J.P. DEVADHAR, JJ.
DATE : 17TH OCTOBER, 2007

P.C.

. The tax incidence in this case is less than Rs.4.00 lakhs. In the light of that learned Counsel does not press the reference. The question of law, if any, is left open for consideration in an appropriate case.

2. The above Reference accordingly is returned unanswered.

(J.P. DEVADHAR, J.) **(F.I. REBELLO, J.)**